

URGENT

TO: Sam
FROM: Alex
SUBJECT: Filing of Income Tax Return for 1953,
Request for Advise.

March 6, 1954

A. The case is not quite usual, as I came to the States on Feb. 26, 1953 and started working here on March 8, 1953.

- a) Have I to pay incometax off the money paid to me, or on my request to other persons, for the services rendered by me before my arrival here, when I was not a Resident, nor a Citizen of the United States?
- b) The amount of money involved consists of:
 - 1) Paid to my family in New York in Jan. and Feb., together \$ 500.00
 - 2) " to me in Germany for the same time period, DM 800.00, the equivalent of \$ 200.00
 - 3) Sum: \$ 700.00

B. My income as a Resident of the U.S. in 1953:

- a) According to the Contract signed on 8 March, 1953 I was supposed to receive \$ 4800 per annum. March to October 1, (for 7 months) \$ 2800.00
There might be a small discrepancy as I do not remember whether this contract was effective of March 1, 1953 or as of an other date.
- b) According to the Contract effective of Oct. 1, 1953, I was supposed to receive \$ 5000.00 per annum. October to Dec. 31, 1953 (3 months) \$ 1250.00
- c) My total income since my arrival in the States and up to Dec. 31, 1953 should thus be: \$ 4050.00 (or less, in case that the Contract of 8 March, 1953 was effective of the date when it was signed.)

C. All together I have been paid during 1953, as mentioned under A.b) and B.c), the equivalent of \$ 4750.00 or less.

- a) Was there a mistake in the figure of \$ 4800.00 I was advised to file my return, (advise given on 5 March) or
- b) am I wrong with my above computation?

D. The difference in tax off the above mentioned sums, taking into consideration two exemptions, is:

- a) income as shown under C.a) - \$ 4800.8, Tax \$ 725.-
- b) " " " " C, - less \$ 4750.0 " \$ 703.-
- c) " " " " A.b)1) and B.c), " than 4550.0 " \$ 659.-
- d) " as under B.c) " " \$ 4050.0 " \$ 548.-

I surely like to do my duty and pay what is foreseen by the law, but I can not afford any overpay and the difference in taxes (up to \$ 155.0) counts much in my budget.

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NAZI WAR CRIMES DISCLOSURE ACT
DATE 2006

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- E. Any objections against my filing a joint return together with my wife? (Joint income over \$ 5000.o). Her Form W-2 shows the income of \$ 2008.xx and there was no other income. As I was not in the States on the beginning of the year and it was not clear whether our elder son would earn himself over \$ 600.o, so my wife claimed exemptions for 3 persons and therefore there was not much withhold of her wages for the Income Tax (all together about \$ 36.o)
- F. In case ^{that} You do not advise to file a joint return:
- a) can my wife change her number of exemptions from 3 to one, me taking one son on my return and we dropping the other son who has earned over \$ 600.o?
 - b) will she have to file the Form 1040 like I shall do in this case and pay the difference in taxes when filing the report or -
 - c) may she still file the Form 1040A, paying the balance due later according to the computation done by the District Director?
- G. We intend to claim standard deductions of 10%.
- a) Could some more deduction be made before fixing the "adjusted gross income"?
 - b) I am thinking of extra expenses I had because of the separate working places of me and my wife, a situation not caused by any whim but by the circumstances: the family had settled in New York before I arrived and my job brought me to Washington. It was impossible or at least very difficult for the family to move at once to Washington, as it was in interest of ~~my~~ work that the family were not to close to my working place.
 - c) My expenses in connection with this separate life during 10 month (March to Dec, 1953) were approximately:
 - 1) ~~Biweekly~~ ^{weekly} trips between Washington D.C. and New York, N.Y. - 20 trips, each \$ 20.o,
total \$ 400.00
 - 2) Rent for one room in Washington, D.C, " 211.00
in addition to the rent paid by the family
and not shown here. Sum of these expenses:
\$ 611.00
 - d) Unfortunately I have preserved no records to prove these expenses.
- H. Having to coordinate my return with this of my wife, or even to file a joint return, I must ask for one free day, the Friday, 12 March, 1953, so we could prepare our return or returns, take the money from the bank and pay the tax before the 15th of March.
- I. For being able to do this I must ask that your advise would be given to me at least in the evening of Thursday, March 11, 1954.
- Thank you for competent advise.

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